

ceeding month, until such taxes and penalties shall have been paid. On or before the first Monday in May of each year, but not earlier than the first day of April, the clerk and treasurer shall offer at public sale, at some place within the town to be designated in his public notice of sale, all real and personal property which is then subject to lien for taxes in arrears under the provisions of this charter, whether for the year current or for previous years, or so much thereof as may be necessary to pay the taxes in arrears due from the respective owners thereof with penalties and costs and expenses including the proportional cost of giving public notice of the sale by advertisement. The said notice of the sale shall state the time and place of sale, the name or names of the persons to whom each piece of property advertised is assessed, and the total amount of taxes, penalties and costs due from each person, computed to the day of the sale. Subdivided property shall be designated by lot and block. Property not subdivided shall be briefly described so as to identify the land to be sold. Where property is improved, the improvements shall also be described. The notice shall be published once each week, for three successive weeks in a newspaper published in Montgomery County and the last day of publication shall be at least three days before the day of the sale. The clerk and treasurer shall continue to receive such taxes as are tendered, with penalties and proportional cost of advertising, up to the time that the property chargeable therewith is offered for sale.

430. On the day of the sale the clerk and treasurer shall, at the time and place designated in his notice, offer for sale at public auction to the highest bidder so much of the real and personal property advertised in the name of each delinquent taxpayer as shall be necessary to pay the taxes, penalties and costs due from said delinquent taxpayers and shall continue the sale from day to day until the taxes are paid or until each piece or article of property has been sold. In the event the said real property shall consist of but one town lot, whether improved or unimproved, it shall be offered as a whole, but if such property shall consist of more than one lot or parcel assessed to any one delinquent owner, or if a tract of land not subdivided into town lots, then only such portion thereof, to be determined before the sale and described in the advertisement, as in the judgment of the clerk and treasurer shall be sufficient to pay the amount properly chargeable against the delin-